No.1305 Registered No. N. E. 930.

TRIPURA GAZETTE

Published by Authority

EXTRAORDINARY ISSUE

Agartala, Friday, July 5, 2019 A. D., Asadha 14, 1941 S. E.

PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

No.F.1-11 (91)-TAX/GST/2019 (Part-II) Dated, Agartala, the 5th July, 2019.

Notification No. 11/2019-State Tax (Rate)

In exercise of the powers conferred by section 55 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable state tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Tripura State Goods and Services Tax Rules, 2017.

Explanation - For the purposes of this notification, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. This notification shall come into force with effect from the 1st day of July, 2019.

By Order of the Governor,

5/7/19

(Akinchan Sarkar)
Joint Secretary
Government of Tripura
Finance Department

Printed at the Tripura Government Press, Agartala.